IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO. 117 OF 2000

The Commissioner of Income Tax,
Central-I, Mumbai .. Applicant
V/s.
Shri Daulat J. Ramsinghani, Mumbai .. Respondent

Mr. R.V. Desai for the Applicant
None present for the Respondent

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 07.02.2005

P.C.:-

1. Heard the learned counsel for the Applicant. Perused the order of the Income Tax Appellate Tribunal dated 10.8.1999. The issue sought to be raised in the present Application is with regard to the finding of fact given by the Tribunal, regarding the deletion and addition made by the Assessing Officer on the basis of the papers and documents seized during the course of search action under Section 132 of the Income Tax Act, 1961.

2. The Tribunal by an order dated 1.12.1997 has clearly held that there is no evidence on record to show that such papers and documents were seized either from the personal possession or through premises, which were under exclusive control and possession of the Assessee. The above is a clear finding of fact of the Income Tax Appellate Tribunal. As such, there is no substantial question of law, hence the Application stands dismissed.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)